

Table 41-2 (2016) Individual Income Tax Average Amount of Various Deductions Tax Brackets Declaration Statistical Table

Unit: Amount (Thousands of New Taiwan dollars)  
Date : 2019. 02. 02

| Tax Brackets: Ten Thousands of New Taiwan dollars | Taxpayer Unit | Deduction | Exemption | Standard Deduction   |        | Itemized Deduction   |        | Special Deduction for Salary or Wages |        | Loss from Property Transactions |        |
|---------------------------------------------------|---------------|-----------|-----------|----------------------|--------|----------------------|--------|---------------------------------------|--------|---------------------------------|--------|
|                                                   |               |           |           | Number of Households | Amount | Number of Households | Amount | Number of Households                  | Amount | Number of Households            | Amount |
| NET= 0                                            | 2236017       | 522       | 217       | 2108921              | 133    | 127096               | 248    | 1759759                               | 147    | 8                               | 340    |
| 0 - 52                                            | 2685550       | 525       | 208       | 2368118              | 120    | 317432               | 206    | 2514472                               | 158    | 7                               | 63     |
| 52 - 117                                          | 801324        | 704       | 287       | 578705               | 144    | 222619               | 243    | 759368                                | 187    | 16                              | 238    |
| 117 - 235                                         | 350466        | 862       | 348       | 184878               | 160    | 165588               | 284    | 332185                                | 210    | 24                              | 336    |
| 235 - 440                                         | 109546        | 984       | 375       | 34022                | 166    | 75524                | 349    | 103176                                | 209    | 14                              | 297    |
| 440 - 500                                         | 10396         | 1076      | 381       | 1815                 | 171    | 8581                 | 408    | 9793                                  | 205    | 2                               | 357    |
| 500 - 1000                                        | 25652         | 1162      | 371       | 2714                 | 168    | 22938                | 493    | 23992                                 | 203    | 3                               | 543    |
| More than 1000                                    | 9622          | 2249      | 318       | 349                  | 159    | 9273                 | 1647   | 8907                                  | 192    | 6                               | 437    |
| Total                                             | 6228573       | 580       | 233       | 5279522              | 130    | 949051               | 268    | 5511652                               | 163    | 80                              | 302    |

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| Tax Brackets: Ten Thousands of New Taiwan dollars | Special Deduction for Savings and Investment |        | Special Deduction for the Disabled or Handicapped |        | Number of Lineal Ascendants Who is 70 Years of Age or Over | Special Deduction for Educational Tuition |        | Special Deduction for Pre-school Children |        |
|---------------------------------------------------|----------------------------------------------|--------|---------------------------------------------------|--------|------------------------------------------------------------|-------------------------------------------|--------|-------------------------------------------|--------|
|                                                   | Number of Households                         | Amount | Number of Households                              | Amount |                                                            | Number of Households                      | Amount | Number of Households                      | Amount |
| NET= 0                                            | 1127416                                      | 53     | 259688                                            | 139    | 323860                                                     | 215005                                    | 31     | 248859                                    | 33     |
| 0 - 52                                            | 1415430                                      | 45     | 204638                                            | 137    | 481054                                                     | 184332                                    | 31     | 229450                                    | 32     |
| 52 - 117                                          | 614382                                       | 58     | 90739                                             | 140    | 281968                                                     | 104848                                    | 32     | 115714                                    | 32     |
| 117 - 235                                         | 310261                                       | 75     | 51028                                             | 142    | 181936                                                     | 66202                                     | 33     | 32277                                     | 32     |
| 235 - 440                                         | 103065                                       | 94     | 18892                                             | 146    | 69680                                                      | 23195                                     | 33     | 0                                         | 0      |
| 440 - 500                                         | 10036                                        | 104    | 1961                                              | 149    | 7075                                                       | 2266                                      | 33     | 0                                         | 0      |
| 500 - 1000                                        | 24985                                        | 111    | 4635                                              | 149    | 17318                                                      | 5617                                      | 33     | 0                                         | 0      |
| More than 1000                                    | 9504                                         | 134    | 1444                                              | 146    | 4969                                                       | 1760                                      | 33     | 0                                         | 0      |
| Total                                             | 3615079                                      | 55     | 633025                                            | 139    | 1367860                                                    | 603225                                    | 31     | 626300                                    | 32     |